IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 27TH SEPTEMBER 2007 / 5TH ASWINA 1929

WP(C).No. 28632 of 2007(H)

PETITIONER:

TISSAN J.THACHANKARY, DIRECTOR,
M/S.FORT MUNNAR, CHINNAKANAL,
IDUKKI DISTRICT.

BY ADV. SRI.KKM.SHERIF
SRI.P.M.KUNJIMOIDEENKUTTY
SRI.LAL K.JOSEPH
SRI.A.A.ZIYAD RAHMAN
SMT.SHEENA SAMUEL

RESPONDENTS:
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1. THE DEPUTY COMMISSIONER (APPEAL)
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

2. COMMERCIAL TAX OFFICER (WC AND LT)
IDUKKI, KATTAPPANA.

3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, DEVIKULAM,
IDUKKI DISTRICT.

4. THE VILLAGE OFFICER,
CHINNAKANAL VILLAGE,
IDUKKI DISTRICT.

BY GOVERNMENT PLEADER SRI.M.P.SREEKRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 28632 OF 2007

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Dated this the 27th day of September, 2007

J U D G M E N T

Aggrieved by Ext.P1 series of assessment orders under the Kerala Tax on Luxuries Act, petitioner has filed Ext.P2 series of appeals and Ext.P3 series of stay petitions. His grievance is that during the pendency of the appeals and stay petitions, revenue recovery action has been initiated by Ext.P4, for realising the disputed tax of Rs.99,581/-.

2. Heard the learned Government Pleader also.

3. In view of the pendency of the appeals and the stay petitions, it is only appropriate that before recovery is allowed, the dispute is given a finality.

4. Accordingly, I dispose of this writ petition directing that the 1st respondent shall hear and dispose of Ext.P2 series of appeals, as expeditiously as possible, at any rate within a period of two months of receipt of a copy of this judgment.

5. In the meantime, further proceedings pursuant to

Ext.P4 will be kept in abeyance on the petitioner remitting an amount of Rs.40,000/- within one week from today.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp